

ABSTRAK

Penelitian ini bertujuan untuk menguji apakah pemahaman perpajakan, kemudahan membayar pajak dan pelayanan fiskus berpengaruh terhadap kepatuhan wajib pajak UMKM melaksanakan Peraturan Pemerintah No. 23 Tahun 2018. Wajib pajak tersebut adalah yang terdaftar pada KPP Pratama Surabaya Krembangan. Jenis penelitian ini adalah penelitian kuantitatif. Sampel dalam penelitian ini diperoleh dengan menggunakan metode purposive sampling, yaitu dengan pemilihan sampel dengan kriteria-kriteria yang telah ditentukan. Responden dalam penelitian ini sebanyak 90 responden. Metode yang digunakan dalam penelitian ini yakni analisis regresi linier berganda. Hasil dari penelitian ini menyatakan bahwa : (a) Pemahaman Perpajakan berpengaruh Positif terhadap kepatuhan Wajib Pajak UMKM (b) Kemudahan Membayar Pajak berpengaruh Positif terhadap kepatuhan wajib pajak UMKM (c) Pelayanan Fiskus berpengaruh Positif terhadap Kepatuhan wajib pajak UMKM.

Kata kunci: Pemahaman Perpajakan, Kemudahan Membayar Pajak, Pelayanan Fiskus, Kepatuhan Wajib Pajak UMKM.

ABSTRACT

This research aimed to examine whether tax understanding, ease of paying taxes, and Fiscus service affect the compliance of UMKM taxpayers implementing Government Regulation no. 23 of 2018. Taxpayers were listed on KPP Pratama Surabaya Krembangan. This research used quantitative research. The sample of this research obtained by purposive sampling method, i.e., sample selection with certain criteria. Respondents of this research were 90 respondents. Furthermore, this research used multiple linear regressions analysis. This research started by (a) Tax understanding had a positive effect on the compliance of UMKM taxpayers, (b) Ease of paying taxes had a positive effect on the compliance of UMKM taxpayers, (c) Fiscus service had a positive effect on the compliance of UMKM taxpayers. This meant, the efforts of the government related to the easiness of tax payment and fiscal service were succeeded in order to increase tax payers' obedience of UMKM. Likewise, the taxpayers were considered more understand related to their taxation obligation and also increased their tax payers' obedience of UMKM.

Keywords: tax understanding, ease of paying taxes, fiscus sevice, UMKM taxpayers compliance